



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

SMALL BUSINESS / SELF-EMPLOYED DIVISION

December 12, 2006

MEMORANDUM FOR Elizabeth Lan Davis
US Justice Dept Tax Division

THRU: Scott Franks
Pals Group Manager

FROM: Keith L. Thomas
PALS

SUBJECT: Buford F. Houck Judicial Sale

On November 16, 2006 I attempted to sale the subject property at 1739 Kevin Street Ironton, OH 45368 per an Order and Notice of Judicial Sale as entered by the United States District of Ohio Western Division, on October 03, 2005, in Case NI:01CV541 in favor of the United States and against defendant Buford F. Houck.

No bidders attended the sale. Several individuals inspected the property on the day preceding the sale and during the inspection on November 16, 2006. As the house was constructed in 1963, several made comments that the interior and exterior of the property needed updating with new carpet, new cabinets and the replacement of the pink bathtub and toilet fixtures. The property also has a chain link fenced in the front yard and dated metal window awnings. This is the only property on the street with a fenced front yard. The additional cost to update the property may have discouraged some to participate in sale.

Other comments made reference to the bogus liens on the property. It was apparent that they failed to read the order that the property would be sold "free and clear" of these lien interests. Several comments were made that they were afraid of Mr. Houck and what he would do if they purchased the property based on his notoriety in this community.

The property was well advertised in the local paper, yard signage and the IRS web site at www.irsales.gov. A legal ad ran for four consecutive weeks beginning on October 23, 2006 and ending on November 13, 2006. Additional auction ads were run on November 05, 09, and 12, 2006. The total cost of advertising to date is \$1,225.25.

I request a new court order be entered with the following changes:

1. Reduce the Minimum Bid to \$50,000.00;
2. Require a \$10,000 deposit to bid;
3. Final payment will be due within thirty days of the sale;
4. Allow the IRS to secure a title opinion to show with certainty which liens will be removed from the property.

I will increase the advertising to include the adjoining markets of Ashland, KY and Huntington, West Virginia in addition to the Ironton area. I will also make personal contact with the neighbors to explain the order and that the property will be free and clear of the bogus liens. It also appears that Mr. Houck has resolved himself that his position is not viable and it appears he will not interfere with the sale of the property.

Please contact me if you have any additional questions for suggestions. Thanks again for all your help in this matter.

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